



# Punjab Government Gazette

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 93/P.A.5/2017/Ss. 9,11,15, 16 and 148/2023.-** In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

2. This notification shall be deemed to have come into force on and with effect from the 9th day of May, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 94/P.A.5/2017/Ss. 9, 11,15, 16 and 148/2023.-** In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(A) in the Table,

(i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-

*“Explanation. –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. S.O. 5/P.A.5/2017/Ss.9,11,15,16 and 148/2023 dated the 27th January, 2023”;*

(ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -

(a) for the words, figures and letters “on or before the 15th March of the preceding Financial Year”, the words, figures and letters “on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(b) after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the option exercised by GTA to itself pay GST

on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.”;

(iii) against serial number 24, in column (3), in item (i), in the *Explanation*, in clause(i) , sub-clause(h) shall be omitted.

(B) in Annexure V,

(i) in para 2, for the words “end of the financial year for which it is exercised”, the words and figures “the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date” shall be substituted;

(ii) in note to the Annexure, for the words, figures and letters “The last date for exercising the above option for any financial year is the 15th March of the preceding financial year”, the words, figures and letters “The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:-

**“Annexure VI**

**FORM**

**Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.**

**Reference No.-**

Date: -

1. I/We\_\_\_\_\_ (name of Person), authorized representative of M/s had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year.....under forward charge by filing Annexure V on.....;
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year..... ;

3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorized representative:

Name Authorized Signatory :

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year”.

2. This notification shall be deemed to have come into force on and with effect from 27th day of July, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.



**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 95/P.A.5/2017/Ss. 9,11, 15 and 148/2023.-** In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/2017/S.11/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, against serial number 19C, for the entry in column (3), the following entry shall be substituted; namely:-

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(3)

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“Satellite launch services.”

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2. This notification shall be deemed to have come into force on and with effect from 27th day of July, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 96/P.A.5/2017/S.9/2023.**-In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_\_ under forward charge and have not reverted to reverse charge mechanism” shall be substituted;

2. This notification shall be deemed to have come into force on and with effect from the 27th day of July, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 97/P.A.5/2017/S. 9 and 15/2023.-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017(Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely: -

**AMENDMENT**

In the said notification, -

A. in Schedule I @ 2.5%,

- (i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

- (ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

- (iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

- (iv) after serial number 218A and the entries relating thereto, the

following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA. 56050020		Imitation zari thread or yarn known by any name in trade parlance";

- B. in Schedule II @ 6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;
- C. in Schedule III @ 9%,
- (i) against S. No. 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un- fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;
- (ii) against S. No. 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;
2. This notification shall be deemed to have come into force on and with effect from the 27th day of July, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 98/P.A.5/2017/S.11/2023.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017(Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.20/P.A.5/2017/S.11/2019, dated the 28th February, 2019 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 28th February, 2019, namely:-

**AMENDMENT**

In the said notification, -

- (A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;
  - (B) in the Explanation, -
    - (i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 1565 (E). dated the 31st March, 2023.”.
    - (ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023.”.
2. This notification shall be deemed to have come into force on and with effect from the 27th day of July, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 99/P.A.5/2017/Ss. 9 and 15/2023.-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification,-

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any	Specified actionable claim;
Chapter	<i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the PGST Act, 2017 means the actionable claim involved in or by way of—	
	(i) betting;	
	(ii) casinos;	
	(iii) gambling;	
	(iv) horse racing;	
	(v) lottery; or	
	(vi) online money gaming;"	

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Punjab Goods and Service Tax Act, 2017 (Punjab Act No.5 of 2017), shall have the same meanings as assigned to them in the said Act."

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(PAUSA 8, 1945 SAKA)

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2. This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

*3002/12-2023/Pb. Govt. Press, S.A.S. Nagar*

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 100/P.A.5/2027/Ss. 9, 11, 15, 16 and 148/2023.-** In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, , the following



condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure, Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted;

2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)  
**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 101/P.A.5/2017/Ss. 9, 11, 15 and 148/2023.** - In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/2017/S.11/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, -

(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil";

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry

of Railways (Indian Railways)” shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 102/P.A.5/2017/S.9/2023.-** In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, -

- (i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
- (ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 103/P.A.5/2017/S. 54/2023.-** In exercise of the powers conferred by sub-section (3) of section 54 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.19 /P.A.5/2017/S.54/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the said Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier”, shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 20th October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 104/P.A.5/2017/S.9/2023.-** In exercise of the powers conferred by sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.21/P.A.5/2017/S.9/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
  - (ii.) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
  - (iii.) in the Explanation, after item (c), the following item shall be inserted, namely: -

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.
2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 105/P.A.5/2017/Ss. 9 and 15/2023 .-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(A) in Schedule I @ 2.5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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(1)	(2)	(3)
“92A. 1703 Molasses”;		

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(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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(1)	(2)	(3)
“96A. 1901 Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;		

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(B) in Schedule III @ 9%,

(i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled ” shall be substituted;

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(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV @ 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.



**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 106/P.A.5/2017/S.11/2023 .-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18/P.A.5/2017 /S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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(1)	(2)	(3)
“94A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled”.

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2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No. S.O. 107/P.A.5/2017/S.9/2023.-** In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.28/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)],  
State Government, Union territory or a local authority.”

2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 108/P.A.5/2017/S.54/2023** .- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.29/P.A.5/2017/S.54/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
“6AA. 5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film;	
	Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;	

2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF HOME AFFAIRS AND JUSTICE  
(JUDICIAL- 2 BRANCH)

**NOTIFICATION**

The 27th December, 2023.

**No. S.O. 109/P.A.13/2013/S.3/2023.-** In supersession of all notifications issued in this behalf and in exercise of the powers conferred by sub-section (2) of section 3 of the Punjab State Commission for Minorities Act, 2012 (Punjab Act 13 of 2013), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the following person, to be the Chairperson of the Punjab State Commission for Minorities, constituted vide the Government of Punjab, Department of Home Affairs and Justice (Minority Cell/Civil Defence Branch) Notification No. S.O. 179/P.A.13/2013/S.3/2014, dated the 26th November, 2014, as specified in the Table given below, namely:-

TABLE

Serial No.	Name of the Person	Office held	Community represented
1.	2.	3.	4.
1.	Sh. Abdul Bari Salmani s/o Sh. Abdul Hamid, R/o House No. 195, Street No. 10, Tej Mohan Nagar, Basti Sheikh, Jalandhar	Chairperson	Muslim

**GURKIRAT KIRPAL SINGH,**  
Secretary to Government of Punjab,  
Department of Home Affairs and Justice.